

## REMARKS

### Claim Objections

Claims 27 and 30 have been objected to because "a top surface" of the second mask is not recited.

In response to these objections, claims 27 and 30 have been amended to include the recitation of "a top surface" at line 20 for claim 27, and at line 23 for claim 30.

### Claim Rejections Under 35 USC §103

Claims 24 and 25 have been rejected under 35 USC 103(a) as being unpatentable over Lee et al. (U.S. Patent No. 5,796,586).

Claim 26 has been rejected under 35 USC §103(a) as being unpatentable over Lee et al. (U.S. Patent No. 5,796,586) in view of Hoffman et al. (U.S. Patent No. 5,360,942).

Claims 34 and 35 have been rejected under 35 USC §103(a) as being unpatentable over the admitted prior art (APA) in view of Lee et al. (U.S. Patent No. 5,796,586).

Claim 36 has been rejected under 35 USC §103(a) as being unpatentable over the admitted prior art (APA) in view of Lee et al. (U.S. Patent No. 5,796,586), as applied to claim 34 above, and further in view of Hoffman et al. (U.S. Patent No. 5,360,942).

Rejected claims 24-26 and 34-36 have been canceled from the present application.

### Allowable Claims

Claims 27-33 would be allowable if the objections to independent claims 27 and 30 are overcome.

As argued above, claims 27 and 30 have been amended to include the recitation of "a top surface". Accordingly, these objections should be overcome, and claims 27-33 should be in a condition for allowance.


In the Office Action, the recitation in the independent claims of the opening in the second mask comprising "an exposed and developed portion of the second mask" has been given no patentable significance. Accordingly, this recitation has been deleted from independent claims 27 and 30, which should not affect the allowability of claims 27-33.

### Conclusion

In view of the above arguments and amendments, favorable consideration and allowance of claims 27-33 is respectfully requested. Should any issues arise that will advance this case to allowance, the Examiner is asked to contact the undersigned by telephone.

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Respectfully submitted:


  
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